

8/62

Affidavit and Revenue Certification

Sabine Soil and Water Conservation District
Sabine Parish
Many, Louisiana

**ANNUAL SWORN FINANCIAL STATEMENTS AND
CERTIFICATION OF REVENUES \$50,000 OR LESS (if applicable)**

The annual sworn financial statements are required by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. If applicable, the certification of revenues \$50,000 or less is required by Louisiana Revised Statute 24:513(1)(1)(c)(i). (The threshold is \$200,000 for Justices of the Peace and Constables.)

Personally came and appeared before the undersigned authority, John Patrick Boudreaux (name), who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Sabine Soil and Water Conservation District (entity name) as of June 30, 2013, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

(Complete if applicable)

In addition, John Patrick Boudreaux, (name), who, duly sworn, deposes and says that the Sabine Soil and Water Conservation District (entity name) received \$50,000 or less in revenues and other sources for the year ended June 30, 2013, and accordingly, is not required to have an audit for the previously mentioned year.

John P. Boudreaux
Signature

Sworn to and subscribed before me this 18th day of July, 2013

Carolyn R. Williams
NOTARY PUBLIC
Carolyn R. Williams ID# 0077398



Officer Name John Patrick Boudreaux
Title Chairman
Address 570 HWY 171 Bypass
Many, LA 71449
Telephone No. (318) 256-3491
Fax No. (318) 256-0689



Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court

Release Date NOV 06 2013

**SABINE SOIL AND WATER CONSERVATION DISTRICT
MANY, LOUISIANA**

**COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 2013**

	<u>GOVERNMENTAL FUND TYPE</u>	<u>ACCOUNT GROUP</u>	<u>TOTALS (MEMORANDUM ONLY)</u>	
	<u>GENERAL FUND</u>	<u>GENERAL FIXED ASSETS</u>	<u>JUNE 30, 2013</u>	<u>JUNE 30, 2012</u>
<u>ASSETS</u>				
Cash and cash equivalents	\$ 8,593		\$ 8,593	\$ 15,230
Fixed Assets (Net of Accumulated Depreciation)		-	-	-
Accounts Receivable (net of allowance for uncollectables)	-		-	2,705
Certificate of Deposit	20,000		20,000	20,000
			-	
			-	
TOTAL ASSETS	<u><u>\$ 28,593</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 28,593</u></u>	<u><u>\$ 37,935</u></u>
<u>LIABILITIES AND FUND BALANCE</u>				
<u>Liabilities</u>				
Accounts Payable	\$ 3,969		\$ 3,969	\$ 3,411
Accrued Compensated Absences	\$ 4,416		\$ 4,416	\$ 4,164
			-	
Total Liabilities	<u><u>\$ 8,385</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 8,385</u></u>	<u><u>\$ 7,575</u></u>
<u>Fund Equity</u>				
Investment in general fixed assets		\$ -	\$ -	\$ -
Unreserved-undesignated	20,208		20,208	30,360
Total Fund Equity	<u><u>\$ 20,208</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 20,208</u></u>	<u><u>\$ 30,360</u></u>
TOTAL LIABILITIES AND FUND EQUITY	<u><u>\$ 28,593</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 28,593</u></u>	<u><u>\$ 37,935</u></u>

**SABINE SOIL AND WATER CONSERVATION DISTRICT
MANY, LOUISIANA**

**GOVERNMENTAL FUND TYPES
COMPARATIVE STATEMENT OF REVENUES,
EXPENDITURES,
AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2013**

	GOVERNMENTAL FUND TYPE GENERAL FUND	
	JUNE 30, 2013	JUNE 30, 2012
<u>REVENUES</u>		
Intergovernmental Revenue		
Farm Bill Funds	\$ 3,082	\$ 6,302
State Funds	30,372	32,588
Other Revenue		
Interest	617	628
Local	2,150	2,398
Total Revenues	<u>\$ 36,221</u>	<u>\$ 41,916</u>
<u>EXPENDITURES</u>		
Operating		
Personal Services	37,045	34,890
Travel	5,762	5,701
Operating Services	3,371	3,895
Supplies	195	176
Equipment	-	-
Grants	-	-
Capital outlay	\$ -	\$ -
Total Expenditures	<u>\$ 46,373</u>	<u>\$ 44,662</u>
Excess (Deficiency) of revenues over expenditures	<u>\$ (10,152)</u>	<u>\$ (2,746)</u>
OTHER FINANCING SOURCES (USES)		
Transfers In	\$ -	\$ -
Transfers Out	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>\$ (10,152)</u>	<u>\$ (2,746)</u>
Unreserved Fund Balances-Beginning	<u>30,360</u>	<u>33,106</u>
Unreserved Fund Balances-Ending	<u><u>\$ 20,208</u></u>	<u><u>\$ 30,360</u></u>

**SABINE SOIL AND WATER CONSERVATION DISTRICT
MANY, LOUISIANA**

**GOVERNMENTAL FUND TYPES
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE-BUDGET (GAAP BASIS)
AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	GENERAL FUND		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>			
Intergovernmental Revenue			
Farm Bill Funds	\$ 3,082	\$ 3,082	\$ -
State Funds	\$ 30,366	\$ 30,372	6
			-
Other Revenue			
Interest	650	617	(33)
Local	2,150	2,150	-
			-
Total Revenues	<u>\$ 36,248</u>	<u>\$ 36,221</u>	<u>\$ (27)</u>
<u>EXPENDITURES</u>			
Operating			
Personal Services	37,439	37,045	\$ 394
Travel	5,650	5,762	(112)
Operating Services	3,500	3,371	129
Supplies	250	195	55
Equipment	-	-	-
Miscellaneous	-	-	-
Other expenses	-	-	-
Grants	-	-	-
Capital Outlay	\$ -	\$ -	-
			-
			-
Total Expenditures	<u>\$ 46,839</u>	<u>\$ 46,373</u>	<u>\$ 466</u>
Excess (Deficiency) of revenues over expenditures	<u>\$ (10,591)</u>	<u>\$ (10,152)</u>	<u>\$ 439</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating Transfers In	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>\$ (10,591)</u>	<u>\$ (10,152)</u>	<u>\$ 439</u>
Unreserved Fund Balance-Beginning	<u>30,360</u>	<u>30,360</u>	<u>-</u>
Unreserved Fund Balance-Ending	<u>\$ 19,769</u>	<u>\$ 20,208</u>	<u>\$ 439</u>

**SABINE SOIL AND WATER CONSERVATION DISTRICT
MANY, LOUISIANA**

**SCHEDULE OF COMPENSATION PAID TO BOARD MEMBERS
For the Year Ended June 30, 2013**

John P Boudreaux	\$ 315
Marjorie Brown	350
Thomas C Pearce	245
James W Pratt	-
John Alan Williams	<u>420</u>
	<u><u>\$ 1,330</u></u>